

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
REPORT OF APPEALING TAXING UNIT

The information requested must be completed in total for each appeal to be considered. Per Indiana Code 6-1.1-18.5-16, the required information must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19, 2010**, or on or before **DECEMBER 30, 2010** for a property tax shortfall appeal.

Forward to the Department this page, pages applicable to the appeal(s) to be considered, the certification page, and any supporting documentation only. Check all appeals for which you are applying on this page and submit the appropriate worksheets. (Do not forward unused pages and do not submit more than one application.)

This appeal must be submitted to the Department directly. Do not submit with budget paperwork sent to the County Auditor.

TAXING UNIT: _____ COUNTY _____

FISCAL OFFICER: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE: _____ FAX: _____

E-MAIL ADDRESS: _____

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

\$ _____	Annexation, Consolidation or Extension of Services
\$ _____	Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor
\$ _____	Emergency Levy Appeal (Natural disaster, an accident, or other unanticipated emergency)
\$ _____	Correction of Advertising, Mathematical or Data Error
\$ _____	Property Tax Shortfall Due to Erroneous Assessed Value

For consideration, *all submissions must include, in addition to the information required for the type of appeal under consideration, the following:* (Please indicate by a [✓], or explanation of exclusion, attach indicated items.)

- [] Copy of Appeal Worksheet and Signed Certification.
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [] Copy of Ensuing (following) Year Maximum Levy Sheet
- [] Copy of Ensuing (following) Year Budget Proof of Publication
- [] Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- [] Copy of “16-Line” Financial Statement (Budget Form 4B) for Funds Under Appeal
- [] Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- [] Two (2) copies of all the above including the appeal worksheet and the information required for the type of appeal under consideration.
- [] All documentation required for specific appeals per list on specific appeal worksheet(s).

NOTICE

This form and supporting documentation as requested must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19** of the calendar year immediately preceding the ensuing budget year, or on or before **DECEMBER 30** for shortfall appeals.

Submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (if applicable) or before will be honored. In addition, the provisions of IC 6-1.1-17-3(a)(4) requires that any requests for excessive levy appeals be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(4) may be cause for denial. All requests for consideration for an appeal must be specific.

Appeals must be filed with the Department’s central office in Indianapolis to be considered. Please do not file with the County Auditor along with the Budget Forms and documentation.

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FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar
(do not include debt or cumulative funds):

Operating BUDGET (line 1 on Fund Report)	2008	2009	2010	2011 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Jan. 1st Cash Balance	2008	2009	2010	2011 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Unit's Total Rate (line 17 on Fund Report)	2008	2009	2010	2011 (proposed)
General				
Total				

Revenue History	2008	2009	2010	2011 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

Total District Rate (found on our web site)	2007	2008	2009	2010

- Tax Rate Impact:
- A.

2010 Net assessed value

\$
- B.

Total amount of appeal(s)

\$
- C.

Unit's Rate Impact of appeal(s) = [B / (A/100)]

\$

(to four decimal places)
- D.

District Rate Impact = C / 2010 Total District Rate

\$

(to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)? ☐ Yes ☐ No Vote _____
(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal? ☐ Yes ☐ No
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?
☐ Yes ☐ No (Please attach copy of ensuing year's budget proof of publication).

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ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES
(IC 6-1.1-18.5-13(1))

1. State the time frame of annexations to be considered.

As of March 1: Year_____ Year_____ Year_____

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year _____ Adjustment Made \$_____

Budget Year _____ Adjustment Made \$_____

Budget Year _____ Adjustment Made \$_____

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for each year of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

Annexation	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

Note: The above is required to be completed for consideration of this appeal.

5. APPEAL AMOUNT

(a) Total Amount of Appeal \$ _____
(must be supported by question 4 above)

(b) Total amounts from question 2 above \$ _____

(c) Line (a) – (b) \$ _____

(d) Number of years attributable to line (a) above _____

(e) Divide line (c) by line (d) \$ _____

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation). _____ Yes _____ No
If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$_____

If No: _____ Yes _____ No

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THREE YEAR GROWTH FACTOR
(IC 6-1.1-18.5-13(3))

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ (the statewide AVGQ for 2011 is 2.9%) by at least 2%. The following information is for illustration purposes only and does not reflect the AVGQ. Do not include assessed values for 2006 pay 2007 due to the trending or values for 2008 pay 2009 due to the new homestead deductions.

Example:

Step 1: Determine your certified assessed values for the last five years.

2010 AV = \$2,120,814,072
2009 AV = \$2,036,244,300
2008 AV = \$1,815,322,707
2007 AV = \$1,572,155,628
2006 AV = \$1,368,661,455
2005 AV = \$1,165,141,497

Step 2: Calculate your assessed value growth for each of the last three years.

2010 AV divided by 2009 AV 2,120,814,072 / 2,036,244,300 = 1.0415
2008 AV divided by 2007 AV 1,815,322,707/1,572,155,628 = 1.1547
2006 AV divided by 2005 AV 1,368,661,455/1,165,141,497 = 1.1747

Step 3: Calculate the average assessed value growth quotient by taking the sum of the results of Step 2 and dividing by three (3).

1.0415 + 1.1547 + 1.1747 = 3.3709
3.3709 / 3 =
Average AVGQ = 1.1236

Note: Your AVGQ (Step 3) must be equal to or greater than 1.0490 to qualify for this appeal.

Answer the following questions:

1. Determine your average AVGQ by using the example above:

Step 1: 2009p2010 AV = _____
 2007p2008 AV = _____
 2005p2006 AV = _____
 2004p2005 AV = _____

Step 2: 2009p2010 AV _____ divided by 2008p2009 AV _____ = _____
 2007p2008 AV _____ divided by 2006p2007 AV _____ = _____
 2005p2006 AV _____ divided by 2004p2005 AV _____ = _____

Step 3: Add the results of Step 2 and divide by three (3) = _____ (Average AVGQ)

2. Requested amount of increase to the maximum levy = _____
(Result of **Step 3** multiplied by the “**2010 Adjusted Limit**” from maximum levy worksheet minus “**2010 Unit Maximum Levy**” from maximum levy worksheet)
3. Is the result of Step 3 above (your average AVGQ) at least 1.049? Yes _____ No _____
4. Justify the financial need for the appeal. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.
6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? () Yes () No
- If yes, indicate the anticipated amount \$ _____
7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

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EMERGENCY LEVY APPEAL
(IC 6-1.1-18.5-13(13))

1. A levy increase may be granted if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. Describe the event that caused these circumstances.

A township may apply for an emergency appeal due to an unanticipated emergency increasing the amount of township assistance requests. The following criteria are being used to evaluate township requests (please respond to each factor to be considered):

- Description of emergency. The township must identify a specific, unforeseen emergency to which it is responding. The Department does not consider the general concept of the economy being in recession as an unforeseen emergency.
- Demonstrated increase in township assistance demands. The township, using TA-7 data from past ten years, must show that more applicants have applied and more relief has been given this year than in past years. Include copies of the TA-7 forms for the past ten years with the application.
- Demonstrated financial need. The township must provide financial information to demonstrate that the township assistance budget and all useable cash balances and other township assets have been exhausted.
- Reasonable administrative overhead for the current year. The Department compares the direct assistance provided and the total disbursements from the township assistance fund. The Department will ensure that a significant portion of the disbursements were for direct assistance.
- The Department may consider other factors it deems relevant when evaluating such requests.

2. Total amount of the appeal \$_____

3. Attach a Declaration of the Unit Executive that the unit cannot carry out its governmental functions for the ensuing year and an Ordinance approving the appeal by the Fiscal Body.

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CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR
(IC 6-1.1-18.5-14)

1. An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the determination of the limitations established by IC 6-1.1-18.5-3 or the tax rate or levy of a civil taxing unit. Describe this error. (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date which error was found to exist. _____ / _____ / _____

3. State the ensuing year levy impact of the error. \$_____

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$_____

If No: _____ Yes _____ No

5. Does this unit have a fund balance of 10% or more of annual budget before the transfer to the Rainy Day Fund? _____ If yes, what is the percent fund balance? _____%

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PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION
(IC 6-1.1-18.5-16)

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay_____ \$ _____ Pay_____ \$ _____

1. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

2. Complete the following calculation:

- (a) Unit’s District Number(s) per Auditor’s Reports: _____
(b) Total District Net Certificates of Error (per 127CER report) \$ _____
(c) Total District Net Tax Refund Claims (per 17TC report) \$ _____
(d) Total District Net Errors and Refunds Issued (b+c) \$ _____

Please highlight on Auditor’s reports the pertinent information used in this calculation.

Note: Please use the “Net” column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
(b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
(c) County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation to compute the amount the unit is eligible to receive:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B–C–D)
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

5. In the past three (3) years, has the unit experienced a Levy Excess? [] Yes [] No
(If Yes, state the taxing year and amount)

2009 \$ _____

2008 \$ _____

2007 \$ _____

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

7. Does this unit have a fund balance of 10% or more of annual budget before the transfer to the Rainy Day Fund?
_____ If yes, what is the percent fund balance? _____%

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CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this _____ day of _____, 20 _____

(Printed Name of Fiscal Officer)

(Signature)

(Title)

(Printed Name of Financial Advisor / Consultant)

(Signature)

Forward all information to:
Department of Local Government Finance
Budget Division – Judy Robertson
100 North Senate Avenue, Room N1058
Indianapolis, IN 46204-2211

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PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The _____ of the _____,
(Fiscal/Governing Body) (Taxing Unit)

_____ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- ☐ Annexation (IC 6-1.1-18.5-13(1)) \$ _____
- ☐ Three Year Growth (IC 6-1.1-18.5-13(3)) \$ _____
- ☐ Emergency Levy Appeal (C-1.1-18.5-13(13)) \$ _____
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16) \$ _____
- ☐ Correction of Error (IC 6-1.1-18.5-14) \$ _____

The fiscal/governing body of _____, _____ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy.

Adopted this _____ day of _____, _____.

FOR	AGAINST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: _____

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